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Re: U.S. Patent Application No.: 10/022,333
Entitled: System and Method of Disharmonic Frequency Multiplexing
Filed: December 20, 2001
Our Ref. No.: 23946/5

CERTIFICATE OF MAILING BY FIRST CLASS MAIL (37 CFR 1.8)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to the: Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on:

By: Marilyn R. Bogus
Marilyn R. Bogus

November 17, 2004
Date

Dear Sir:

Enclosed for filing in the above-identified application is:

1. Executed Power of Attorney (and Revocation of Previous Power of Attorney) from Bandwidth Technology Corp.; and
2. Acknowledgement Postcard.

Dated: 11/17/04

Respectfully submitted,

David D. Lowry
David D. Lowry, Reg. No. 38,538

Attorney for Applicant

Customer No. 21710

BROWN RUDNICK BERLACK ISRAELS LLP

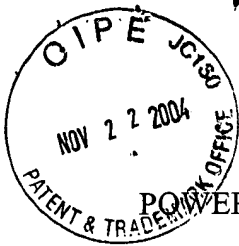
One Financial Center

Boston, MA 02111

Tel: 617-856-8399

Fax: 617-856-8201

#1312192 v1 - 23946/5



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
POWER OF ATTORNEY (and REVOCATION OF PREVIOUS POWER OF ATTORNEY)

Docket No. 23946/4

Application No.: 10/022,333
Filing Date: December 20, 2001
Entitled: SYSTEM AND METHOD OF DISHARMONIC FREQUENCY
MULTIPLEXING

Owner: Bandwidth Technology Corp
Address: 167 Madison Avenue
Suite 301
New York, NY 10016

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TO THE COMMISSIONER FOR PATENTS

Honorable Sir:

I hereby appoint:

Brian L. Michaelis	Reg. No. 34,221	Joseph P. Quinn	Reg. No. 45,029
Mark S. Leonardo	Reg. No. 41,443	Thomas M. Saunders	Reg. No. 29,585
David D. Lowry	Reg. No. 38,538	John C. Serio	Reg. No. 39,023
Peter B. Sorell	Reg. No. 44,349	Mark A. Hofer	Reg. No. 30,068
Damon A. Treitler	Reg. No. 48,377	David J. Rikkers	Reg. No. 43,882
George S. Haight	Reg. No. 54,146		

All of the firm:


Brown Rudnick Berlack Israels LLP
One Financial Center
BOX IP
Boston MA 02111

as principal attorneys to prosecute this application, to transact all business in the Patent and Trademark Office connected with the above-referenced patent application. Applicant hereby revokes all previous powers of attorney associated with this application.

Please direct all future correspondence to:

David D. Lowry
Brown Rudnick Berlack Israels LLP
One Financial Center
Boston MA 02111

By:


Name: John Grzymala
Position: CEO

Dated: October 1, 2004